

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

**SEP 19 2014**

SILICON VALLEY ARBITRATION  
MEDIATION CENTER INC  
228 HAMILTON AVE 3RD FL  
PALO ALTO, CA 94301-0000

Employer Identification Number:

47-1671790

DLN:

26053645001094

Contact Person:

CUSTOMER SERVICE

ID# 31954

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Form 990-PF Required:

Yes

Effective Date of Exemption:

August 18, 2014

Addendum Applies:

No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a private foundation within the meaning of Section 509(a).

You're required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, annually, whether or not you have income or activity during the year. If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PF" in the search bar to view Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 5437

**Streamlined Application for Recognition of Exemption  
Under Section 501(c)(3) of the Internal Revenue Code**

Do not enter Social Security numbers on this form as it will be made public.

Information about Form 1023-EZ and its separate instructions is at [www.irs.gov/form1023](http://www.irs.gov/form1023)

Note: If exempt status is approved, this application will be open for public inspection.

Check this box to attest that you have completed the Form 1023-EZ Eligibility Work sheet in the current instructions, are eligible to apply for exemption using Form 1023-EZ, and have read and understand the requirements to be exempt under section 501(c)(3).

**Part I Identification of Applicant**

<b>1a</b> Full Name of Organization SILICON VALLEY ARBITRATION MEDIATION CENTER INC				
<b>b</b> Address (number, street, and room/suite). If a P.O. box, see instructions. 228 HAMILTON AVE 3RD FL		<b>c</b> City PALO ALTO	<b>d</b> State CA	<b>e</b> Zip code + 4 94301-0000
<b>2</b> Employer Identification Number 47-1671790	<b>3</b> Month Tax Year Ends (MM) 12	<b>4</b> Person to Contact if More Information is Needed GARY L BENTON		
<b>5</b> Contact Telephone Number 650-798-5100		<b>6</b> Fax Number (optional)	<b>7</b> User Fee Submitted Undefined	
<b>8</b> List the names, titles, and mailing addresses of your officers, directors, and/or trustees. (If you have more than five, see instructions.)				
First Name: GARY		Last Name: BENTON		Title: CHAIRMAN PRESIDENT
Street Address: 2315 EMERSON ST		City: PALO ALTO	State: CA	Zip code + 4: 94301-0000
First Name: JAMES		Last Name: GROSSMAN		Title: VICE PRESIDENT TREASURER
Street Address: 2460 BROADWAY		City: SAN FRANCISCO	State: CA	Zip code + 4: 94115-0000
First Name: ROBERT		Last Name: MORRILL		Title: VICE PRESIDENT SECRETARY
Street Address: 576 GREENWICH ST		City: SAN FRANCISCO	State: CA	Zip code + 4: 94133-0000
First Name: CHARLES		Last Name: COMPTON		Title: VICE PRESIDENT
Street Address: 3 FRANCISCAN RIDGE		City: PORTOLA VALLEY	State: CA	Zip code + 4: 94028-0000
First Name: SCOTT		Last Name: DONAHEY		Title: VICE PRESIDENT
Street Address: 290 LIVE OAK LANE		City: LOS ALTOS	State: CA	Zip code + 4: 94022-0000
<b>9a</b> Organization's Website (if available):		WWW.SILICONVALLEYARBITRATION.ORG		
<b>b</b> Organization's Email (optional):		INFO@SILICONVALLEYARBITRATION.ORG		

**Part II Organizational Structure**

- To file this form, you must be a corporation, an unincorporated association, or a trust. Check the box for the type of organization.  
 Corporation     Unincorporated association     Trust
- Check this box to attest that you have the organizing document necessary for the organizational structure indicated above. (See the instructions for an explanation of **necessary organizing documents**.)
- Date incorporated if a corporation, or formed if other than a corporation (MMDDYYYY): 08182014
- State of Incorporation or other formation: California
- Section 501(c)(3) requires that your organizing document must limit your purposes to one or more exempt purposes within section 501(c)(3).  
 Check this box to attest that your organizing document contains this limitation.
- Section 501(c)(3) requires that your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.  
 Check this box to attest that your organizing document does not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.
- Section 501(c)(3) requires that your organizing document must provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.  
 Check this box to attest that your organizing document contains the dissolution provision required under section 501(c)(3) or that you do not need an express dissolution provision in your organizing document because you rely on the operation of state law in the state in which you are formed for your dissolution provision.

**Part III Your Specific Activities**

- 1 Enter the appropriate 3-character NTEE Code that best describes your activities (See the instructions): 151
- 2 To qualify for exemption as a section 501(c)(3) organization, you must be organized and operated exclusively to further one or more of the following purposes. By checking the box or boxes below, you attest that you are organized and operated exclusively to further the purposes indicated. **Check all that apply.**
- |                                                                                         |                                                                       |                                                    |
|-----------------------------------------------------------------------------------------|-----------------------------------------------------------------------|----------------------------------------------------|
| <input checked="" type="checkbox"/> Charitable                                          | <input type="checkbox"/> Religious                                    | <input checked="" type="checkbox"/> Educational    |
| <input type="checkbox"/> Scientific                                                     | <input type="checkbox"/> Literary                                     | <input type="checkbox"/> Testing for public safety |
| <input type="checkbox"/> To foster national or international amateur sports competition | <input type="checkbox"/> Prevention of cruelty to children or animals |                                                    |
- 3 To qualify for exemption as a section 501(c)(3) organization, you must:
- Refrain from supporting or opposing candidates in political campaigns in any way.
  - Ensure that your net earnings do not inure in whole or in part to the benefit of private shareholders or individuals (that is, board members, officers, key management employees, or other insiders).
  - Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.
  - Not be organized or operated for the primary purpose of conducting a trade or business that is not related to your exempt purpose(s).
  - Not devote more than an insubstantial part of your activities attempting to influence legislation or, if you made a section 501(h) election, not normally make expenditures in excess of expenditure limitations outlined in section 501(h).
  - Not provide commercial-type insurance as a substantial part of your activities.
- Check this box to attest that you have not conducted and will not conduct activities that violate these prohibitions and restrictions.
- 4 Do you or will you attempt to influence legislation? \_\_\_\_\_  Yes  No  
(If yes, consider filing Form 5768. See the instructions for more details.)
- 5 Do you or will you pay compensation to any of your officers, directors, or trustees? \_\_\_\_\_  Yes  No  
(Refer to the instructions for a definition of **compensation**.)
- 6 Do you or will you donate funds to or pay expenses for individual(s)? \_\_\_\_\_  Yes  No
- 7 Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s) outside the United States? \_\_\_\_\_  Yes  No
- 8 Do you or will you engage in financial transactions (for example, loans, payments, rents, etc.) with any of your officers, directors, or trustees, or any entities they own or control? \_\_\_\_\_  Yes  No
- 9 Do you or will you have unrelated business gross income of \$1,000 or more during a tax year? \_\_\_\_\_  Yes  No
- 10 Do you or will you operate bingo or other gaming activities? \_\_\_\_\_  Yes  No
- 11 Do you or will you provide disaster relief? \_\_\_\_\_  Yes  No

**Part IV Foundation Classification**

**Part IV is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status.**

- 1 If you qualify for public charity status, check the appropriate box (1a - 1c below) and skip to Part V below.
- a  Check this box to attest that you normally receive at least one-third of your support from public sources or you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization. **Sections 509(a)(1) and 170(b)(1)(A)(vi).**
  - b  Check this box to attest that you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income. **Section 509(a)(2).**
  - c  Check this box to attest that you are operated for the benefit of a college or university that is owned or operated by a governmental unit. **Sections 509(a)(1) and 170(b)(1)(A)(iv).**
- 2 If you are not described in items 1a - 1c above, you are a private foundation. As a private foundation, you are required by section 508(e) to have specific provisions in your organizing document, unless you rely on the operation of state law in the state in which you were formed to meet these requirements. These specific provisions require that you operate to avoid liability for private foundation excise taxes under sections 4941-4945.
- Check this box to attest that your organizing document contains the provisions required by section 508(e) or that your organizing document does not need to include the provisions required by section 508(e) because you rely on the operation of state law in your particular state to meet the requirements of section 508(e). (See the instructions for explanation of the section 508(e) requirements.)

Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

2024

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990PF for instructions and the latest information.

Open to Public Inspection

For calendar year 2024 or tax year beginning , 2024, and ending , 20

Name of foundation SILICON VALLEY ARBITRATION AND MEDIATION CENTER, INC. A Employer identification number 47-1671790

Number and street (or P.O. box number if mail is not delivered to street address) Room/suite B Telephone number (see instructions) 555 BRYANT ST 524 (650) 308-9860

City or town, state or province, country, and ZIP or foreign postal code C If exemption application is pending, check here PALO ALTO CA 94301

G Check all that apply: Initial return Final return Address change Initial return of a former public charity Amended return Name change

H Check type of organization: Section 501(c)(3) exempt private foundation Section 4947(a)(1) nonexempt charitable trust Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) J Accounting method: Cash Accrual Other (specify) \$ 28,610

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes (cash basis only). Rows include Revenue (1-12) and Operating and Administrative Expenses (13-26), ending with Adjusted net income of -27,494.

For Paperwork Reduction Act Notice, see instructions. Form 990-PF (2024)

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See inst.)			
		Beginning of year	End of year		
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
Assets	1	Cash--non-interest-bearing	56,106	28,610	28,610
	2	Savings and temporary cash investments			
	3	Accounts receivable			
		Less: allowance for doubtful accounts			
	4	Pledges receivable			
		Less: allowance for doubtful accounts			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule)			
		Less: allowance for doubtful accounts			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments--U.S. and state govt. obligations (attach schedule)			
	b	Investments--corporate stock (attach schedule)			
	c	Investments--corporate bonds (attach schedule)			
	11	Investments--land, buildings, and equipment: basis			
	Less: accumulated depreciation (attach schedule)				
12	Investments--mortgage loans				
13	Investments--other (attach schedule)				
14	Land, buildings, and equipment: basis				
	Less: accumulated depreciation (attach schedule)				
15	Other assets (describe)				
16	<b>Total assets</b> (to be completed by all filers--see the instructions. Also, see page 1, item I)	56,106	28,610	28,610	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe)			
	23	<b>Total liabilities</b> (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30. <input type="checkbox"/>				
	24	Net assets without donor restrictions			
	25	Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30. <input type="checkbox"/>				
	26	Capital stock, trust principal, or current funds			
	27	Paid-in or capital surplus, or land, bldg., and equipment fund			
	28	Retained earnings, accumulated income, endowment, or other funds	56,106	28,610	
29	<b>Total net assets or fund balances</b> (see instructions)	0	0		
30	<b>Total liabilities and net assets/fund balances</b> (see instructions)	0	0		

Part III Analysis of Changes in Net Assets or Fund Balances			
1	Total net assets or fund balances at beginning of year--Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	
2	Enter amount from Part I, line 27a	2	-27,494
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	-27,494
5	Decreases not included in line 2 (itemize)	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)--Part II, column (b), line 29	6	-27,494

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P--Purchase D--Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a			
b			
c			
d			
e			

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	<input type="checkbox"/> If gain, also enter in Part I, line 7 <input type="checkbox"/> If (loss), enter -0- in Part I, line 7	2	0
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8		3	0

**Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948--see instructions)**

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary--see inst.)	1	0
b All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b)	2	0
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	3	
3 Add lines 1 and 2	4	0
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	5	0
5 <b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-	6a	
6 Credits/Payments:	6b	
a 2024 estimated tax payments and 2023 overpayment credited to 2024	6c	
b Exempt foreign organizations--tax withheld at source	6d	
c Tax paid with application for extension of time to file (Form 8868)	7	0
d Backup withholding erroneously withheld	8	
7 Total credits and payments. Add lines 6a through 6d	9	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	10	
9 <b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter amount owed	11	
10 <b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		
11 Enter the amount of line 10 to be: <b>Credited to 2025 estimated tax</b> Refunded		

Part VI-A Statements Regarding Activities

	Yes	No
<b>1a</b> During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? .....		X
<b>b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition .....		X
If the answer is "Yes" to <b>1a</b> or <b>1b</b> , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year? .....		X
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ <u>0</u> (2) On foundation managers. \$ <u>0</u>		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ <u>0</u>		
<b>2</b> Has the foundation engaged in any activities that have not previously been reported to the IRS? .....		X
If "Yes," attach a detailed description of the activities.		
<b>3</b> Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes .....		X
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year? .....		X
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? .....		
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? .....		X
If "Yes," attach the statement required by General Instruction T.		
<b>6</b> Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: ● By language in the governing instrument, or ● By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? .....		X
<b>7</b> Did the foundation have at least \$5,000 in assets at any time during the yr.? If "Yes," complete Part II, col. (c), and Part XIV		X
<b>8a</b> Enter the states to which the foundation reports or with which it is registered. See instructions. <u>CA</u>		
<b>b</b> If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation .....		X
<b>9</b> Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2024 or the tax year beginning in 2024? See the instructions for Part XIII. If "Yes," complete Part XIII. ....		X
<b>10</b> Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses .....		X
<b>11</b> At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions .....		X
<b>12</b> Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions .....		X
<b>13</b> Did the foundation comply with the public inspection requirements for its annual returns and exemption application? <u>N/A</u> Website address <u>WWW.SVAMC.ORG</u>		X
<b>14</b> The books are in care of _____ Telephone no. _____ Located at _____ ZIP+4 _____		
<b>15</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> - check here. .... <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year .....		
<b>16</b> At any time during calendar year 2024, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? .....		X
See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country		

**Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required**

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
<b>1a</b> During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? . . . . .	<b>1a(1)</b>	X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? . . . . .	<b>1a(2)</b>	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? . . . . .	<b>1a(3)</b>	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? . . . . .	<b>1a(4)</b>	X
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? . . . . .	<b>1a(5)</b>	X
(6) Agree to pay money or property to a government official? ( <b>Exception.</b> Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) . . . . .	<b>1a(6)</b>	X
<b>b</b> If any answer is "Yes" to 1a(1)–(6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)–3 or in a current notice regarding disaster assistance? See instructions . . . . .	<b>1b</b>	X
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here . . . . . <input type="checkbox"/>		
<b>d</b> Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2024? . . . . .	<b>1d</b>	X
<b>2</b> Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
<b>a</b> At the end of tax year 2024, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2024? If "Yes," list the years . . . . .	<b>2a</b>	X
20 __, 20 __, 20 __, 20 __		
<b>b</b> Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to <b>all</b> years listed, answer "No" and attach statement -- see instructions.) . . . . .	<b>2b</b>	X
<b>c</b> If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here. 20 __, 20 __, 20 __, 20 __		
<b>3a</b> Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . .	<b>3a</b>	X
<b>b</b> If "Yes," did it have excess business holdings in 2024 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2024.) . . . . .	<b>3b</b>	X
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? . . . . .	<b>4a</b>	X
<b>b</b> Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2024? . . . . .	<b>4b</b>	X



**Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required** (continued)

	Yes	No
<b>5a</b> During the year, did the foundation pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		X
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		X
(3) Provide a grant to an individual for travel, study, or other similar purposes?		X
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions		X
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		X
<b>b</b> If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions . . . . . N./A.		
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
<b>d</b> If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? . . . . . N./A. If "Yes," attach the statement required by Regulations section 53.4945-5(d).		
<b>6a</b> Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . . If "Yes" to 6b, file Form 8870.		X
<b>7a</b> At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
<b>b</b> If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? . . . . . N./A.		
<b>8</b> Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X

**Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**

**1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE ATTACHMENT #5				

**2 Compensation of five highest-paid employees (other than those included on line 1 -- see instructions). If none, enter "NONE."**

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

**Total number of other employees paid over \$50,000** . . . . . 0

**Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** (continued)

**3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services .....

**Part VIII-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
2	
3	
4	

**Part VIII-B Summary of Program-Related Investments** (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1	
2	
All other program-related investments. See instructions.	
3	
<b>Total.</b> Add lines 1 through 3 .....	

**Part IX Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

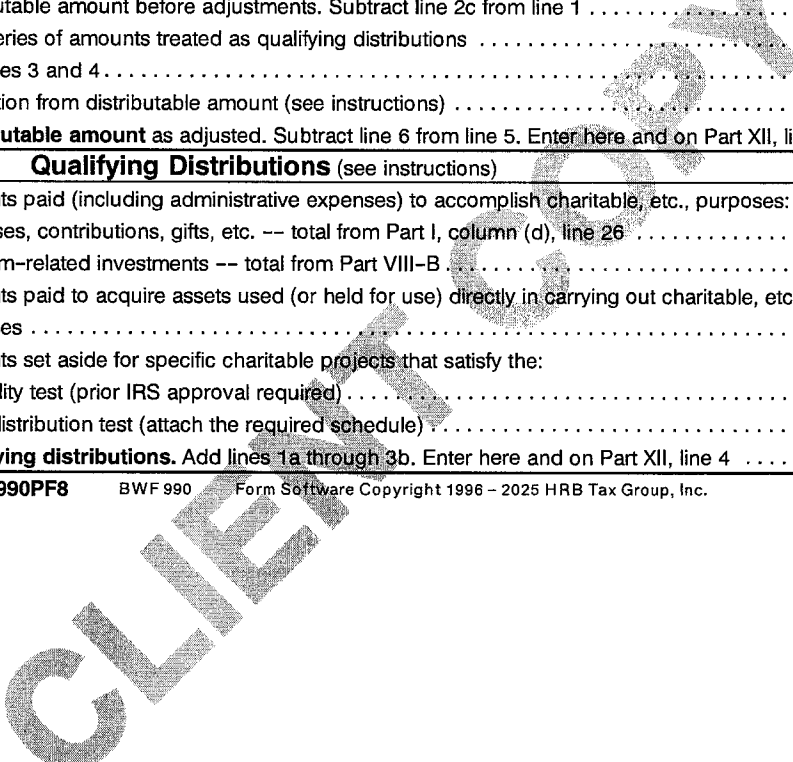
<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities .....	<b>1a</b>	
<b>b</b>	Average of monthly cash balances .....	<b>1b</b>	
<b>c</b>	Fair market value of all other assets (see instructions) .....	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, b, and c) .....	<b>1d</b>	0
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) .....	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets .....	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d .....	<b>3</b>	
<b>4</b>	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions) .....	<b>4</b>	
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 .....	<b>5</b>	
<b>6</b>	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5 .....	<b>6</b>	

**Part X Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here  and do not complete this part.)

<b>1</b>	Minimum investment return from Part IX, line 6 .....	<b>1</b>	
<b>2a</b>	Tax on investment income for 2024 from Part V, line 5 .....	<b>2a</b>	
<b>b</b>	Income tax for 2024. (This does not include the tax from Part V.) .....	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b .....	<b>2c</b>	
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1 .....	<b>3</b>	
<b>4</b>	Recoveries of amounts treated as qualifying distributions .....	<b>4</b>	
<b>5</b>	Add lines 3 and 4 .....	<b>5</b>	
<b>6</b>	Deduction from distributable amount (see instructions) .....	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1 .....	<b>7</b>	0

**Part XI Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. -- total from Part I, column (d), line 26 .....	<b>1a</b>	
<b>b</b>	Program-related investments -- total from Part VIII-B .....	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes .....	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required) .....	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule) .....	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part XII, line 4 .....	<b>4</b>	



Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2023	(c) 2023	(d) 2024
1 Distributable amount for 2024 from Part X, line 7 . . . . .				0
2 Undistributed income, if any, as of the end of 2024:				
a Enter amount for 2023 only . . . . .				
b Total for prior years: 20 , 20 , 20				
3 Excess distributions carryover, if any, to 2024:				
a From 2019 . . . . .				
b From 2020 . . . . .				
c From 2021 . . . . .				
d From 2022 . . . . .				
e From 2023 . . . . .				
f Total of lines 3a through e . . . . .	0			
4 Qualifying distributions for 2024 from Part XI, line 4: \$				
a Applied to 2023, but not more than line 2a.				
b Applied to undistributed income of prior years (Election required--see instructions) . . . . .				
c Treated as distributions out of corpus (Election required--see instructions). . . . .				
d Applied to 2024 distributable amount . . . . .				
e Remaining amount distributed out of corpus . . . . .				
5 Excess distributions carryover applied to 2024 (If an amount appears in column (d), the same amount must be shown in column (a).) . . . . .				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 . . . . .				
b Prior years' undistributed income. Subtract line 4b from line 2b. . . . .				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed. . . . .				
d Subtract line 6c from line 6b. Taxable amount--see instructions. . . . .				
e Undistributed income for 2023. Subtract line 4a from line 2a. Taxable amount--see instructions. . . . .				
f Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025. . . . .				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required--see instructions) . . . . .				
8 Excess distributions carryover from 2019 not applied on line 5 or line 7 (see instructions) . . . . .				
9 Excess distributions carryover to 2025. Subtract lines 7 and 8 from line 6a . . . . .				
10 Analysis of line 9:				
a Excess from 2020 . . . . .				
b Excess from 2021 . . . . .				
c Excess from 2022 . . . . .				
d Excess from 2023 . . . . .				
e Excess from 2024 . . . . .				

**Part XIII Private Operating Foundations** (see instructions and Part VI-A, question 9)

**1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2024, enter the date of the ruling . . . . .

**b** Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

**2a** Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed . . . . .

	Tax year				(e) Total
	(a) 2024	(b) 2023	(c) 2022	(d) 2021	
<b>b</b> 85% (0.85) of line 2a . . . . .					0
<b>c</b> Qualifying distributions from Part XI, line 4, for each year listed . . . . .					0
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					0
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c . . . . .					0
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:					
<b>a</b> "Assets" alternative test--enter:					
<b>(1)</b> Value of all assets . . . . .					0
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i) . . . . .					0
<b>b</b> "Endowment" alternative test--enter 2/3 of min. investment return shown in Part IX, line 6, for each year listed . . . . .					0
<b>c</b> "Support" alternative test--enter:					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .					0
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) . . . . .					0
<b>(3)</b> Largest amount of support from an exempt organization . . . . .					0
<b>(4)</b> Gross investment income . . . . .					0

**Part XIV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year--see instructions.)**

**1 Information Regarding Foundation Managers:**

**a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

NONE

**b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

**a** The name, address, and telephone number or email address of the person to whom applications should be addressed:

**b** The form in which applications should be submitted and information and materials they should include:

**c** Any submission deadlines:

**d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

**Part XIV** Supplementary Information (continued)

**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
<b>Total</b> .....				<b>3a</b> 0
b Approved for future payment				
<b>Total</b> .....				<b>3b</b>

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**Part XVI Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations**

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		Yes	No
<b>a</b> Transfers from the reporting foundation to a noncharitable exempt organization of:			
(1) Cash	1a(1)		X
(2) Other assets	1a(2)		X
<b>b</b> Other transactions:			
(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
(3) Rental of facilities, equipment, or other assets	1b(3)		X
(4) Reimbursement arrangements	1b(4)		X
(5) Loans or loan guarantees	1b(5)		X
(6) Performance of services or membership or fundraising solicitations	1b(6)		X
<b>c</b> Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X
<b>d</b> If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.			

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
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**2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527?  Yes  No

**b** If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
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**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer or trustee: \_\_\_\_\_ Date: \_\_\_\_\_ Title: EXECUTIVE DIRECTOR

May the IRS discuss this return with the preparer shown below? See instructions.  Yes  No

**Paid Preparer Use Only**

Preparer's name: \_\_\_\_\_ Preparer's signature: DAVID HUMPHREY Date: \_\_\_\_\_ Check  if self-employed PTIN: P01274994

Firm's name: H AND R BLOCK Firm's EIN: 452024401

Firm's address: 900 RANCH RD 620 S Phone no.: (800) 472-5625



**2024 FORM 990 SCHEDULE OF OTHER PROFESSIONAL FEES**

ATTACHMENT 1: PAGE 1 - 990-PF PAGE 1, PART I, LINE 16C

OPEN TO PUBLIC  
INSPECTION

For calendar year 2024, or tax period beginning , and ending

Name of Organization

Employer Identification Number

SILICON VALLEY ARBITRATION AND MEDIATION CENTER, INC

47-1671790

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charity
PAYPAL FEES	1,827			
MARKETING CONSULTANT	30,000			
MARKETING CONSULTANT FEES	36,000			
PUBLIC RELATIONS	460			
<b>Total:</b>	<b>68,287</b>			

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**2024 FORM 990 SCHEDULE OF TAXES PAID**

ATTACHMENT 2: PAGE 1 - 990- PF PAGE 1, PART I, LINE 18

OPEN TO PUBLIC

INSPECTION

For calendar year 2024, or tax period beginning , and ending

Name of Organization

Employer Identification Number

SILICON VALLEY ARBITRATION AND MEDIATION CENTER, INC

47-1671790

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charity
TAXES & LICENSES	631			
<b>Total:</b>	631			

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**2024 FORM 990 OTHER EXPENSES SCHEDULE**

ATTACHMENT 3: PAGE 1 990-PF PAGE 1, PART I, LINE 23

OPEN TO PUBLIC  
INSPECTION

For calendar year 2024, or tax period beginning , and ending .

Name of Organization

Employer Identification Number

SILICON VALLEY ARBITRATION AND MEDIATION CENTER, INC

47-1671790

Description of Activity	Revenue and Expenses	Net Investment Income	Adjusted Net Income	Disbursements for Charity
BANK CHARGES	30			
INSURANCE	1,150			
MARKETING EXPENSE	262			
LIST SERVE EXPENSE	306			
<b>Total:</b>	<b>1,748</b>			

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2024 FORM 990 BOOKS ARE IN CARE OF

ATTACHMENT 4 - 990-PF PAGE 5, PART VI-A, LINE 14

OPEN TO PUBLIC  
INSPECTION

For calendar year 2024, or tax period beginning , and ending

Name of Organization

Employer Identification Number

SILICON VALLEY ARBITRATION AND MEDIATION CENTER, INC

47-1671790

Part VI-A - Line 14

Individual Name ..... GARY L BENTON

or

Business Name:

Street Address ..... 555 BRYANT ST, STE 524

U.S. Address:

Zip code 94301

City PALO ALTO

State CA

or

Foreign Address

City

Province or State

Country

Postal code

Phone Number

(650) 308-9860

Fax Number

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**2024 FORM 990 CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES**

ATTACHMENT 5: PAGE 1 - 990-PF PAGE 6, PART VII

OPEN TO PUBLIC INSPECTION For calendar year 2024, or tax period beginning , and ending

Name of Organization **SILICON VALLEY ARBITRATION AND MEDIATION CENTER, INC** Employer Identification Number **47-1671790**

(A) Name and Address	(B) Title and Average Hrs. per Week	(C) Compensation (if not paid, enter 0)	(D) Cont. to Employee Ben. Plans & Def. Comp.	(E) Expense Account & Other Allowances
TERESA GARCIA-REYES 555 BRYANT ST PALO ALTO, CA 94301	PRESIDENT 5.00			
CHRIS T COMPTON 555 BRYANT ST PALO ALTO, CA 94301	VICE CHAIR/DIR 2.00			
LESTER SCHIEFELBEIN 555 BRYANT ST PALO ALTO, CA 94301	CHAIRMAN OF BOARD 2.00			
RAYMOND BENDER 555 BRYANT ST PALO ALTO, CA 94301	EXCOM/BOARD 2.00			
CARRIE SHANG 555 BRYANT ST PALO ALTO, CA 94301	EXCOM BOARD 2.00			
UCHEORA ONWUAMAEGBU 555 BRYANT ST PALO ALTO, CA 94301	TREASURER 2.00			
STEVEN BAUER 555 BRYANT ST PALO ALTO, CA 94301	SECRETARY 2.00			
GARY BENTON 555 BRYANT ST PALO ALTO, CA 94301	EXCOM BOARD 2.00			
MICHAEL DIAMANT 555 BRYANT ST PALO ALTO, CA 94301	EXCOM BOARD 2.00			
PAUL ERIC MASON 555 BRYANT ST PALO ALTO, CA 94301	DIRECTOR FENERAL 2.00			
JONATHAN FITCH 555 BRYANT ST PALO ALTO, CA 94301	CEO 10.00			
SARAH REYNOLDS 555 BRYANT ST PALO ALTO, CA 94301	EXCOM BOARD 2.00			
DOROTHEE SCHRAMM 555 BRYANT ST	VICE PRESIDENT			

**2024 FORM 990 CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES**

ATTACHMENT 5: PAGE 2 - 990-PF PAGE 6, PART VII

OPEN TO PUBLIC INSPECTION For calendar year 2024, or tax period beginning , and ending

Name of Organization **SILICON VALLEY ARBITRATION AND MEDIATION CENTER, INC** Employer Identification Number **47-1671790**

(A) Name and Address	(B) Title and Average Hrs. per Week	(C) Compensation (If not paid, enter 0)	(D) Cont. to Employee Ben. Plans & Def. Comp.	(E) Expense Account & Other Allowances
PALO ALTO, CA 94301	2.00			
WILLIAM BAKER 555 BRYANT ST PALO ALTO, CA 94301	DIRECTOR 0.00			
CRENGUTA LEAUA 555 BRYANT ST PALO ALTO, CA 94301	DIRECTOR 0.00			
INA POPOVA 555 BRYANT ST PALO ALTO, CA 94301	DIRECTOR 0.00			
CHIANN BAO 555 BRYANT ST PALO ALTO, CA 94301	DIRECTOR 0.00			
ALEX BLUMROSEN 555 BRYANT ST PALO ALTO, CA 94301	DIRECTOR 0.00			
DUARTE HENRIQUES 555 BRYANT ST PALO ALTO, CA 94301	DIRECTOR 0.00			
PATRICIA SHAUGHNESSY 555 BRYANT ST PALO ALTO, CA 94301	DIRECTOR 0.00			

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2024 DETAIL STATEMENTS

SILICON VALLEY ARBITRATION AND  
47-1671790

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STATEMENT #1 - OCCUPANCY (990-PF PG 1 LINE 20(A))

RENT.....	696
SOFTWARE.....	52
TELEPHONE.....	796

TOTAL CARRIED TO 990-PF PG 1 LINE 20(A)..... 1,544

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STATEMENT #2 - TRAVEL, CONFERENCE, MEETINGS (990-PF PG 1 LINE 21(A))

PROGRAM COMMITTEE EXPENSE.....	405
WEBINAR EXPENSE.....	60
YP COMMITTEE EXPENSE	
WEBHOST DOMAIN.....	1,534
ANNUAL MEETING.....	2,007
BOARD MEETING	
TRAVEL MILEAGE.....	15

TOTAL CARRIED TO 990-PF PG 1 LINE 21(A)..... 4,021

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STATEMENT #3 - PRINTING AND PUBLICATIONS (990-PF PG 1 LINE 22(A))

POSTAGE.....	10
PHOTOCOPY.....	54
MAIL CHIMP.....	2,916

TOTAL CARRIED TO 990-PF PG 1 LINE 22(A)..... 2,980

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STATEMENT #4 - CONTRIBUTIONS, GIFTS, GRANTS (EZ1 LINE 1)

MEMBERSHIP DUES.....	18,717
TECH LIST DUES.....	33,000

TOTAL CARRIED TO EZ1 LINE 1..... 51,717

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